

PURSUANT TO A.R.S. §38-431.01, THE GILA COUNTY BOARD OF EQUALIZATION WILL HOLD AN OPEN MEETING IN THE BOARD OF SUPERVISORS' HEARING ROOM, 1400 EAST ASH STREET, GLOBE, ARIZONA. ONE OR MORE BOARD MEMBERS MAY PARTICIPATE IN THE MEETING BY TELEPHONE CONFERENCE CALL OR BY INTERACTIVE TELEVISION VIDEO (ITV). **ANY MEMBER OF THE PUBLIC IS WELCOME TO ATTEND THE MEETING VIA ITV WHICH IS HELD AT 610 E. HIGHWAY 260, BOARD OF SUPERVISORS' CONFERENCE ROOM, PAYSON, ARIZONA.** THE AGENDA IS AS FOLLOWS:

**BOARD OF EQUALIZATION MEETING AGENDA
TUESDAY, OCTOBER 4, 2016 - 1:30 P.M.**

1. **CALL TO ORDER - PLEDGE OF ALLEGIANCE**

2. **AGENDA ITEMS:**
 - A. 1:30 p.m. - Information/Discussion/Action to consider a Petition for Review of Real Property Valuation for tax parcel number 202-03-001E that was submitted by Ann Garlinghouse on behalf of Timothy M. Garlinghouse for tax year 2017.

 - B. 1:50 p.m. - Information/Discussion/Action to consider a Residential Petition for Review of Valuation for tax parcel number 207-24-040 that was submitted by Joseph L. and Marguerite Elledge for tax year 2017.

3. **CALL TO THE PUBLIC:** Call to the Public is held for public benefit to allow individuals to address the Board of Equalization on any issue within the jurisdiction of the Board of Equalization. Board members may not discuss items that are not specifically identified on the agenda. Therefore, pursuant to Arizona Revised Statute §38-431.01(H), at the conclusion of an open call to the public, individual members of the Board of Equalization may respond to criticism made by those who have addressed the Board, may ask staff to review a matter or may ask that a matter be put on a future agenda for further discussion and decision at a future date.

IF SPECIAL ACCOMMODATIONS ARE NEEDED, PLEASE CONTACT THE RECEPTIONIST AT (928) 425-3231 AS EARLY AS POSSIBLE TO ARRANGE THE ACCOMMODATIONS. FOR TTY, PLEASE DIAL 7-1-1 TO REACH THE ARIZONA RELAY SERVICE AND ASK THE OPERATOR TO CONNECT YOU TO (928) 425-3231.

THE BOARD MAY VOTE TO HOLD AN EXECUTIVE SESSION FOR THE PURPOSE OF OBTAINING LEGAL ADVICE FROM THE BOARD'S ATTORNEY ON ANY MATTER LISTED ON THE AGENDA PURSUANT TO A.R.S. §38-431.03(A)((3)

THE ORDER OR DELETION OF ANY ITEM ON THIS AGENDA IS SUBJECT TO MODIFICATION AT THE MEETING

ARF-4004

Regular Agenda Item

2. A.

Board of Equalization Hearings

Meeting Date: 10/04/2016

Reporting Tax Year 2017

Period:

Submitted By: Marian
Sheppard,
Clerk of the
Board

Information

Subject

Parcel No. 202-03-001E

Suggested Motion

1:30 p.m. - Information/Discussion/Action to consider a Petition for Review of Real Property Valuation for tax parcel number 202-03-001E that was submitted by Ann Garlinghouse on behalf of Timothy M. Garlinghouse for tax year 2017.

Attachments

Letter from Clerk of the Board to Garlinghouse

Garlinghouse-Supporting Documentation

Garlinghouse-Assessor's Supporting Documentation

Tommie C. Martin, District I
610 E. Hwy 260, Payson, 85547
(928) 474-2029
tmartin@gilacountyaz.gov

Michael A. Pastor, District II
(928) 402-8753
mpastor@gilacountyaz.gov

John D. Marcanti, District III
(928) 402-8726
jmarcanti@gilacountyaz.gov



GILA COUNTY
BOARD OF SUPERVISORS
1400 E. Ash Street
Globe, Arizona 85501

Don E. McDaniel, Jr.,
County Manager
(928) 402-4344
dmcdaniel@gilacountyaz.gov

Marian Sheppard,
Clerk of the Board of Supervisors
(928) 402-8757
msheppard@gilacountyaz.gov

September 15, 2016

(Letter sent by Certificate of Mailing)

Ms. Ann Garlinghouse
PO Box 2378
Globe, AZ 85502

Re: Appeal of Parcel Number 202-03-001E for Tax Year 2017

Dear Ms. Garlinghouse:

I am in receipt of the Petition for Review of Real Property Valuation for the above referenced parcel. In accordance with A.R.S. §42-16104, you are being given 14 days' notice of the Board of Equalization hearing date on Tuesday, October 4, 2016, at 1:30 p.m. You may attend the hearing in person at the Gila County Courthouse, Board of Supervisors' Conference Room, 2nd floor, 1400 E. Ash Street, Globe, Arizona, or by interactive video at the Payson County Complex, 610 E. Highway 260, Board of Supervisors' Conference Room, Payson, Arizona.

Please contact me **immediately** at (928) 402-8757 if you would like to meet in person with the Board of Equalization; otherwise, your petition will be heard on the record. In the event you are unable to attend this hearing, you may send any additional written material to my attention that is in support of your petition and will be presented to the Board of Equalization.

Whether you decide to attend the hearing in person or your case is heard on the record, a copy of the Board's decision will be mailed to you shortly after the date of the hearing.

If you choose to meet with the Board of Equalization in person, please announce your name to the receptionist upon your arrival.

Sincerely,

Marian Sheppard
Clerk of the Board

Received
7-25-16
MS

7/25
original
Nolan

Board of Equalization

To who it may concern:

Regarding Assessors decision on parcel number 20203001E, Appeal number 3053, Account number R000003907, "value is being unfairly equated with surrounding properties that have extensive up grades such as buidings, water, sewage and such. Per the points stated below, either said property is being grossly overvalued, or the surrounding property is being grossly undervalued."

Attached please find copies of original appeal, as original appeal paperwork was not returned by Assessors office.

As indicated in original appeal issues with this property are:

- Extremely limited property use. 45 degree incline. Very steep with major terrain issues. No level usable ground.
- Solid Granit and Diabase (Gorannet) covered.
- No water, improvements or additional upgrades. In light of recent

fire, lack of timber and undergrowth to hold water, has resulted in major runoff and erosion.

- As indicated in original appeal (see attached) surrounding properties which have improvements such as wells, septic, large commercial utility building, orchard, creek, spring and large amount of level useable acreage, do not seem to be equal in value.

Reconsideration of this matter would be greatly appreciated.

Submitted for Timothy Garlinghouse by agent Ann Garlinghouse

Ann Garlinghouse

Date

July 25, 2016

Made a special trip to the property last week to check erosion situation after heavy rain fall. Property eroding faster than anticipated.

3053

7-8-16

PETITION FOR REVIEW OF REAL PROPERTY VALUATION

PURSUANT TO A.R.S. TITLE 42, Ch. 15, Art. 3 and Ch. 16, Art. 1-5

FILED FOR TAX YEAR 2017

See Instructions for complete filing information

FOR OFFICIAL USE ONLY

APR 26 2016

* In all counties, mail or hand deliver one copy of this completed petition to the County Assessor. Retain a copy for your records (and for use in possible further appeals). Taxpayers receiving a Notice of Value have sixty days from the date the notice was mailed to file this petition. United States Postal Service postmark dates are evidence of the dates petitions were filed and decisions were mailed.

* The County Assessor may reject any petition not meeting statutory requirements. Only one petition for each parcel or economic unit will be accepted. Any duplicate petition(s) will be returned.

* COMPLETE SECTIONS 1 THROUGH 10 WHERE APPLICABLE. TYPE OR PRINT

03

1. DATE FILED 4-26-16 COUNTY Gila PARCEL NUMBER 202-03-001E
2. PROPERTY ADDRESS OR LEGAL DESCRIPTION: POI 3 RD 9 2361 Par Hqs 155 being Por Cm 1 + 12T6
3. IF THIS IS A MULTIPLE PARCEL APPEAL CHECK HERE ☐. ATTACH A MULTIPLE PARCEL APPEAL FORM (DOR 82131). SEE INSTRUCTIONS.
4. USE OF PROPERTY: COMMERCIAL / INDUSTRIAL ☐ (SPECIFY TYPE: Apartment, Office, Warehouse, etc.)
VACANT LAND ☒ AGRICULTURAL ☐ OTHER ☐

5A. OWNER'S NAME

Garlinghouse Timothy M.
8800 Burnett Ave #12
North Hills CA 91343

5B. MAIL DECISION TO: (IF DIFFERENT THAN 5A)

Timothy Garlinghouse
20 Bldg 2328
Glendale AZ 85502

5C. IF OWNERSHIP HAS CHANGED CHECK HERE ☐. ATTACH RECORDED DOCUMENTATION.

6. PETITION COMPLETED BY: (Specify Owner, Agent, Attorney, etc.)

- send
certifi-
letter
40
Garlinghouse

NAME: _____ TELEPHONE: _____

ADDRESS: _____ CITY, STATE, ZIP CODE: _____

AGENTS ONLY: STATE BOARD OF APPRAISAL NUMBER _____ STATE BOARD OF EQUALIZATION NUMBER _____

7. BASIS FOR PETITION: MARKET SALES APPROACH ☐ COST APPROACH ☒ INCOME APPROACH ☐ OTHER ☐ (explain below)

Additional documents submitted must contain the parcel number and be attached to the petition in order to be considered by the Assessor. Evidence contained in this appeal could be the basis for either increasing or decreasing the valuation or changing the classification of the property.

See Attached

8. VALUE SHOWN ON NOTICE OF VALUE	FULL CASH VALUE \$ <u>83,213.00</u>	LIMITED PROPERTY VALUE \$ <u>12,482.00</u>	PROPERTY CLASS <u>02R</u>	ASMT RATIO <u>15.00</u>
9. OWNER'S OPINION OF VALUE	FULL CASH VALUE \$ <u>4900.00</u>	LIMITED PROPERTY VALUE \$ <u>2000.00</u>	PROPERTY CLASS <u>02R</u>	ASMT RATIO <u>15.00</u>

10. I HEREBY AFFIRM THAT THE INFORMATION INCLUDED OR ATTACHED IS TRUE AND CORRECT.

X. Timothy Garlinghouse
SIGNATURE OF PROPERTY OWNER OR REPRESENTATIVE818-231-5084
TELEPHONETimgarlinghouse@yahoo.com
EMAILTO REQUEST A MEETING WITH THE ASSESSOR CHECK HERE ☒

FOR SBOE (IN MARICOPA AND PIMA COUNTIES ONLY):

If you want this appeal to be heard "On The Record" check here. ☐

This means that neither you, the Assessor, your Agent, or Attorney (if applicable) will appear before the State Board of Equalization to offer testimony. Submit any additional written or typed information with this appeal to the SBOE.

ASSESSOR'S DECISION	FULL CASH VALUE \$ <u>36,750</u>	LIMITED PROPERTY VALUE \$ <u>1,080</u>	PROPERTY CLASS <u>02</u>	ASMT RATIO <u>15%</u>
---------------------	----------------------------------	--	--------------------------	-----------------------

BASIS FOR DECISION: _____

4/26/16
DATE RECEIVED

DATE DECISION MAILED

REVIEWED BY

ASSESSOR OR CHIEF DEPUTY

COUNTY BOARD OF EQUALIZATION DECISION	FULL CASH VALUE \$	LIMITED PROPERTY VALUE \$	PROPERTY CLASS	ASMT RATIO
---------------------------------------	--------------------	---------------------------	----------------	------------

BASIS FOR DECISION: _____

DATE RECEIVED

DATE DECISION MAILED

CHAIRMAN OR CLERK OF THE BOARD

FOR OFFICIAL USE ONLY

FOR OFFICIAL USE ONLY



Deborah Hughes
Petition for Review of Valuation
Appeal Decision Answer

Payson Office
201 West Frontier Street - Payson, AZ 85541
Phone (928) 472-7973 * Fax (928) 468 - 9762

Globe Office
1400 East Ash Street - Globe, AZ 85501
Phone (928) 402-8714 * Fax (928) 425-0408

Agent's Name and Address

TIMOTHY M. GARLINGHOUSE
PO BOX 2378
GLOBE, AZ 855022378

Owner Name And Address

GARLINGHOUSE TIMOTHY M
PO BOX 2378
GLOBE, AZ 85502

Tax Year: 2017
Date Received: 04/26/2016
Mail Date: 07/01/2016

Appeal Number: 3053
Account Number: R000003907
Parcel Number: 20203001E

Property Address

Dear Property Owner,

The Gila County Assessor's Office has completed the review of the subject property and has determined the Limited and Full Cash Values as set forth below:

Notice of Value				Assessor Decision			
LPV	FCV	Class	Ratio	LPV	FCV	Class	Ratio
\$1,080	\$83,213	02R	15.0%	\$12,482	\$36,750	02R	15.0%
<p>Basis:</p> <p>ANALYSIS SUPPORTS A REDUCTION IN VALUE</p> <p><i>error</i> <i>OK</i> <i>7-14-16</i></p>							

If you desire to appeal to the County Board of Equalization, it is your responsibility to file your original appeal to the Gila County Board of Supervisors at 201 West Frontier Street in Payson or 1400 East Ash Street in Globe within 25 days after the postmark of the Assessor's Decision.



Deborah Hughes
Petition for Review of Valuation
Appeal Decision Answer

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Phone (928) 472-7973 * Fax (928) 468 - 9762

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1400 East Ash Street - Globe, AZ 85501
Phone (928) 402-8714 * Fax (928) 425-0408

Owner Name And Address

GARLINGHOUSE TIMOTHY M
PO BOX 2378
GLOBE, AZ 85502

Tax Year: 2017
Date Received: 04/26/2016
Mail Date: 07/01/2016

Appeal Number: 3053
Account Number: R000003907
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\$1,080	\$83,213	02R	15.0%	\$1,080	\$36,750	02R	15.0%
Basis:							
ANALYSIS SUPPORTS A REDUCTION IN VALUE							

If you desire to appeal to the County Board of Equalization, it is your responsibility to file your original appeal to the Gila County Board of Supervisors at 201 West Frontier Street in Payson or 1400 East Ash Street in Globe within 25 days after the postmark of the Assessor's Decision.

BASIS FOR PETITION

Extreme limited property use. Very steep with major terrain issues.

Solid granite and diabase (gorannet) covered. See attached.

No water, improvements or additional upgrades.

Not comparable to surroundings properties, 202-03-001C, 202-03-001J, 202-03-001H or 202-03001G. See attached.



DEBORAH HUGHES
GILA COUNTY ASSESSOR
1400 E ASH ST
GLOBE AZ, 85501
928-402-8714

TEMP-RETURN SERVICE REQUESTED

Presorted First Class
U.S. Postage
PAID
The Master's Touch, LLC

See reverse side for
definitions and instructions.

NOTICE OF VALUE
THIS IS NOT A TAX BILL

Your Appeal Deadline is:
04/26/2016

Property Location in:	Tax Year:	Parcel ID:	Notice Date:
GILA COUNTY	2017	20203001E	02/26/2016

V4 1/21/10

2016 VALUATION					2017 VALUATION				
Legal Class	Value	Asst Ratio	Assessed Value		Legal Class	Value	Asst Ratio	Assessed Value	
LAND FCV	02R	52530	15.00	7880	02R	83213	15.00	12482	
IMPR FCV							0.00		
TOTAL FCV	02R	52530	15.00	7880	02R	83213	15.00	12482	
LIMITED VALUE	02R	1029	15.00	154	02R	1080	15.00	162	

SECTION: 0112 TOWNSHIP: 06N RANGE: 13E ACRES: 19.600000

LEGAL DESCRIPTION
PCL 3 ROS 2361;POR HES 155 BEING POR SEC 1 & 12 T6



2398*2**50***0.1**1/1*****AUTO**5-DIGIT 85501
GARLINGHOUSE TIMOTHY M
PO BOX 2378
GLOBE AZ 85502-2378

2015 PROPERTY TAX NOTICE

Gila County

ARIZONA

Account Number	AREA CODE	PRIMARY TAX RATE PER \$100 ASSESSED VALUE	SECONDARY TAX RATE PER \$100 ASSESSED VALUE	IRRIGATION DISTRICT \$ PER ACRE	2015 TAX SUMMARY	
R002621	0500	12.2015	0.3425		PRIMARY PROPERTY TAX	150.08
ASSESSMENT					LESS STATE AID TO EDUCATION	0.00
UNITED LAND, BLDGS, ETC	7,687	16.00	1,230	0	NET PRIMARY PROPERTY TAX	150.08
LIMITED PERSONAL PROPERTY					SECONDARY PROPERTY TAX	4.22
LIMITED TOTALS	7,687		1,230	0	SPECIAL DISTRICT TAX	0.00
FULL CASH LAND	7,687	16.00	1,230	0	TOTAL TAX DUE	154.30
FULL CASH BUILDINGS, ETC	0	0.00	0	0		
FULL CASH PERSONAL PROPERTY				0		
FULL CASH TOTALS	7,687		1,230	0		

R002621

SITUS ADDRESS:

LEGAL DESCRIPTION:

Section: 0112 Township: 06N Range: 13E PARCEL A ROS
 3186 SEC 12 T06N R13E; = 17.12 AC (OUT OF 202-03-001F)

JURISDICTION

02000_10S Gila County
 02002_10S School Equalization
 05005_10S Young Elem S.D. #5 Maintenance
 07005_ARS Young Elem S.D. #5 ARS 15.992
 08150_10S Gila Community College
 11900_20S Fire District Assist Fund
 14900_20S Gila County Library District

2014
TAXES

51.54
 6.26
 76.27
 7.61
 11.80
 1.23
 2.47

2015
TAXES

51.54
 6.22
 76.27
 5.57
 10.48
 1.23
 2.99

This is the only notice you will receive.

Debora Savage
 Gila County Treasurer
 PO Box 1093
 Globe, AZ 85502

THIS IS A
 CALENDAR YEAR
 TAX NOTICE

TOTALS: 157.18

154.30

R002621



GARLINGHOUSE TIMOTHY M
 PO BOX 2378
 GLOBE, AZ 85502



PAYMENT INSTRUCTIONS

To pay the 1st half installment, send the 1st half coupon with your payment postmarked no later than Nov 2, 2015. To pay the 2nd half installment, send the 2nd half coupon with your payment postmarked no later than May 2, 2016. To pay taxes for the full year, send the 1st half coupon with your payment postmarked no later than Dec. 31, 2015, and no interest will be charged for the current year.

Make your check payable to and mail to:

Gila County Treasurer
 PO Box 1093
 Globe, AZ 85502

THERE WILL BE A CHARGE FOR EACH RETURNED CHECK
 AND YOUR TAXES WILL REVERT TO AN UNPAID STATUS.

PLEASE INCLUDE YOUR
 ACCOUNT NUMBER
 ON YOUR CHECK.

Gila County County Treasurer
 PO Box 1093
 Globe, AZ 85502
 PH: 928-402-8702
 Fri Oct 02 13:36:41 MST 2015 CASHIER

Total \$174.00
 Tender (check) \$174.00
 Number 2573

Tax Charge Payment \$154.30

Balance remaining \$0.00

Payment amount \$154.30
 GILCOE, AZ 85502
 Effective Date 10/2/15

1 Tax Payment R002621 \$154.30
 Account# R002621
 Payment amount \$19.70
 GILCOE, AZ 85502
 Effective Date 10/2/15
 Balance remaining \$0.00

1 Product Name Extended
 Tax Payment R002618 \$19.70
 Account# R002618
 Payment amount \$19.70
 GILCOE, AZ 85502
 Effective Date 10/2/15
 Balance remaining \$0.00

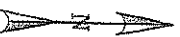
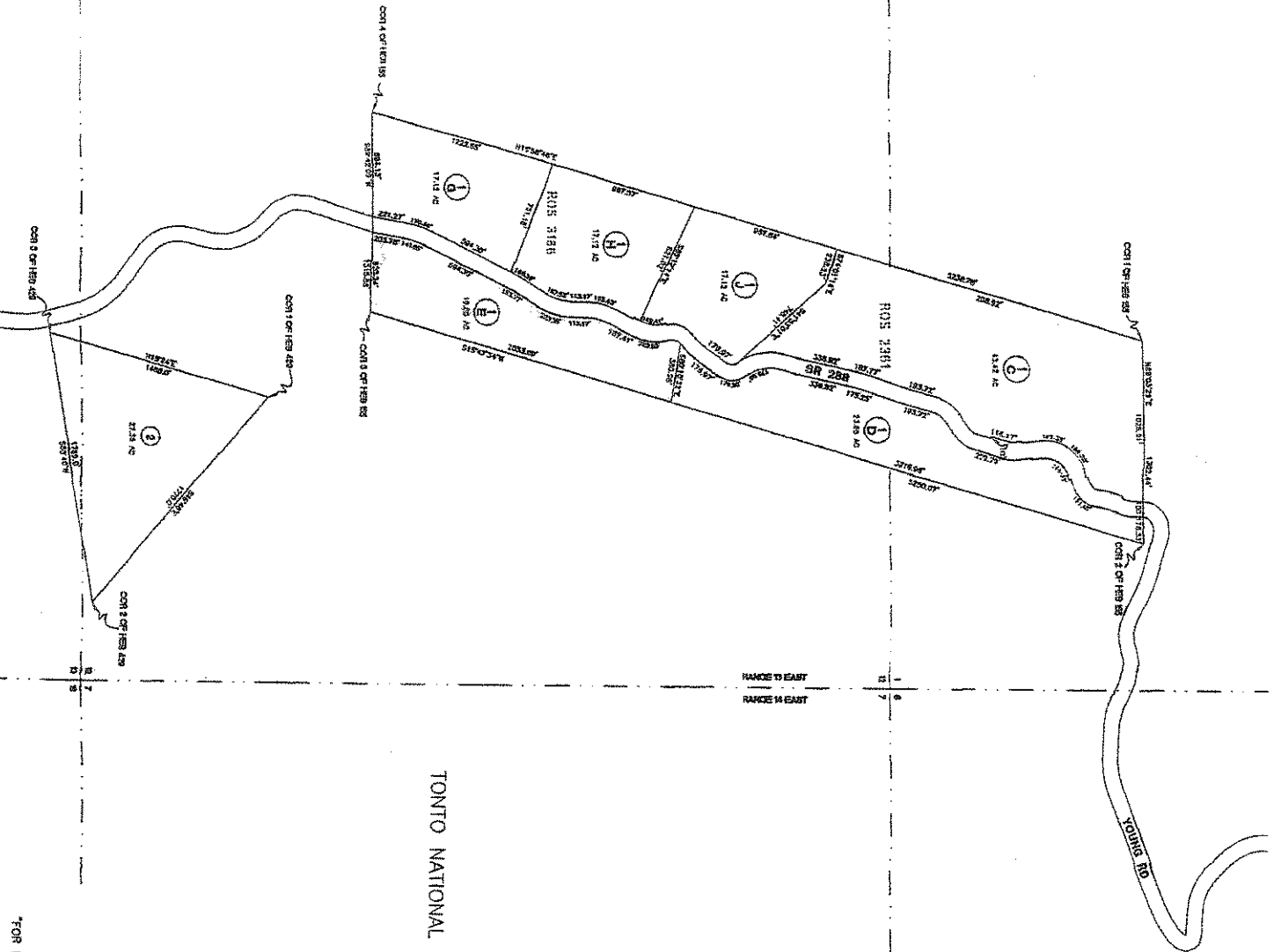
Receipt: 2015-10-02-CA2-33137

Gila County
 Treasurer
 P.O. Box 1093
 Globe AZ 85502
 PH: (928) 402-8702

TONTO NATIONAL FOREST

TONTO NATIONAL FOREST

SEE MAP 202-03 1 of 2



SCALE = 1" = 500'

(C) = CALCULATED
(R) = RECORDED

FOR INFORMATION ONLY, NO LIABILITY ASSUMED.

GILA COUNTY ASSESSOR

► Study.com

What is Granite? - Definition & Colors

Create an account to start this course today
Try it free for 5 days!

Create An Account

Recommended Lessons and Courses for You

Related Lessons

Related Courses

Types of Volcanoes: Shield, Cinder Cones & Composite Cones



Plate Boundaries: Convergent, Divergent, and Transform Boundaries

Small pieces of the earth's crust



What is Chemical Weathering? - Definition, Process & Examples

Chemical weathering is the process by which rocks are broken down into smaller pieces by chemical reactions.



Volcanic vs Plutonic Igneous Rocks: Definition and Differences



Lesson Transcript

Two places where you might be most likely to encounter granite are kitchens and cemeteries. But the material's importance goes far beyond its uses because it forms the foundation of our continents. Learn all about it in this lesson.

Definition

Granite is an igneous rock composed of mostly two minerals: quartz and feldspar. It is an **intrusive** rock, meaning that it crystallized from magma that cooled far below the earth's surface. Its name is derived from the Latin word 'granum', which means 'grain', a reference to the easily-seen minerals in the rock.

Where Is Granite Found?

Much of the earth's **continental crust** is made of granite and it forms the cores of the continents. In North America, the landscape surrounding Canada's Hudson Bay and extending south to Minnesota consists of granite bedrock. Those rocks are part of the Canadian Shield, the oldest rocks on the continent.

Granite also is found below much of the rest of the middle of the continent. Buried under hundreds of feet of sedimentary rocks and glacier-deposited sediment, you'll find what's called **basement rock**. Granite can make up much of this foundation of the continents.

In mountain ranges like the Sierra Nevada, Appalachians, and Rocky Mountains, granite is found in huge masses of rock called **batholiths**, which form the roots of the mountains. Half Dome and Pike's Peak are mountains sculpted from granite batholiths.

How Does Granite Form?

Given the abundance of granite, it's not surprising to learn that geologists still have many questions about how it forms. Sure, it comes from molten rock, but just where did all that magma come from? And how far below ground did the magma crystallize?

Probably the most widely-accepted idea (at least at the moment) is that granite magma originated from a mechanism called **partial melting**, in which rocks of a very different composition melt in stages and the initial magma



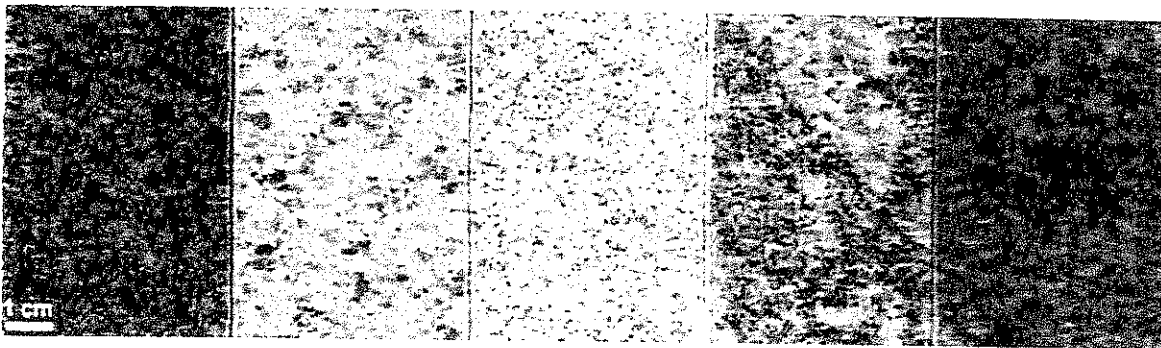
is enriched in the minerals that melt first. But where that happens - whether in the mantle or in the lower lithosphere - remains unclear. Regardless of where the magma formed, it probably migrated upward before collecting in large magma chambers prior to cooling and solidifying.

Mineral Composition

Although the term 'granite' or 'granitic' is sometimes used as a general description for any intrusive rocks that look like granite, the name really applies to a rock with a very specific mineral composition. Granite is composed mostly of two minerals: **quartz** and **orthoclase feldspar** (a potassium-rich variety of feldspar). Quartz must make up at least 20% of the rock and orthoclase at least 35%.

If either of those criteria is not met, then the rock is not granite. In fact, those are the only two minerals that have to be in the rock! The **remaining rock** (up to 45%) can be one or more other minerals, such as plagioclase feldspar (a sodium-rich variety), hornblende, pyroxene, muscovite, or biotite (the last two are kinds of mica).

Texture and Color



There are two obvious physical

properties of granite that determine what it looks like: its texture (the size of the individual mineral grains) and its color. The variability in these two properties leads to a wide range of the appearance of granite.

The individual minerals in granite grow into visible grains because the magma cools slowly many miles below the surface. It is the size of the grains of different minerals that imparts the 'speckled' look to the rock.

All granite has what is called **coarse-grained texture**, meaning that the individual mineral grains are visible to the naked eye.

The fancy term for that is 'phaneritic texture.' Under certain conditions the

mineral grains can grow very large. When that happens, the granite is called a **pegmatite**.



Register for a free trial

Are you a student or a teacher?



I am a student



I am a teacher

diabase

diabase, also called **Dolerite**, fine- to medium-grained, dark gray to black intrusive igneous rock. It is extremely hard and tough and is commonly quarried for crushed stone, under the name of **trap**. Although not popular, it makes an excellent monumental stone and is one of the dark-coloured rocks commercially known as black granite. Diabase is widespread and occurs in dikes (tabular bodies inserted in fissures), sills (tabular bodies inserted while molten between other rocks), and other relatively small, shallow bodies. Chemically and mineralogically, diabase closely resembles the volcanic rock basalt, but it is somewhat coarser and contains glass. With increase in grain size, diabase may pass into gabbro.

About one-third to two-thirds of the rock is calcium-rich plagioclase feldspar; the remainder is mostly pyroxene or hornblende. In diabase, poorly formed pyroxene crystals wrap around or mold against long, rectangular plagioclase crystals to give it the characteristic texture known as diabasic or ophitic. The larger pyroxene grains may completely enclose plagioclase; but as the quantity of the latter increases, pyroxene appears more interstitial.

Certain flat tabular masses (thick sheets or sills) of diabase, such as that forming the Palisades along the Hudson River near New York City, show concentrations of heavy minerals (as olivine or pyroxene) in their lower portions. These concentrations are commonly believed to have developed by the settling of early formed crystals in molten diabase.

Diabase may show varying degrees of alteration: plagioclase is converted to **sassurite**; pyroxene to hornblende, actinolite, or chlorite; and olivine to serpentine and magnetite. In British usage, such altered rock is called **diabase**. Some diabase masses have been subdivided by systematic fractures into rectangular blocks. Subsequent alteration and weathering along these fractures have disintegrated and rounded off block corners and edges (spheroidal weathering), leaving regularly spaced, spherelike masses of fresh diabase enveloped by shells of progressively more altered and disintegrated material.

"diabase". *Encyclopædia Britannica*. *Encyclopædia Britannica Online*.
Encyclopædia Britannica Inc., 2016. Web. 26 Apr. 2016.
<<http://www.britannica.com/science/diabase>>.

EXHABIT LIST

EXHABIT #1

- 2017 VALUE NOTICE 202-03-001E

EXHABIT #2

- 2013 thru 2016 VALUE NOTICE 202-03-001E

EXHABIT #3

- 2013 thru 2016 VALUE NOTICE 202-03-001D

EXHABIT #4

- 2015 thru 2017 VALUE NOTICE 202-03-001H

EXHABIT #5

- 2015 thru 2017 VALUE NOTICE 202-03-001J

EXHABIT #1

2017 VALUE NOTICE

202-03-001E



DEBORAH HUGHES
GILA COUNTY ASSESSOR
1400 E ASH ST
GLOBE AZ, 85501
928-402-5714

TEMP-RETURN SERVICE REQUESTED

Presorted First Class
U.S. Postage
PAID
The Master's Touch, LLC

See reverse side for
definitions and instructions.
Property Location: GIL

NOTICE OF VALUE
THIS IS NOT A TAX BILL

Your Appeal Deadline is:
04/26/2016

Property Location Info:			Tax Year:	Parcel ID:	Notice Date:			
GILA COUNTY			2017	20203001E ✓	02/26/2016			
	2016 VALUATION			2017 VALUATION				
	Legal Class	Value	Ass. Ratio	Assessed Value	Legal Class	Value	Ass. Ratio	Assessed Value
LAND FCV	02R	52530	15.00	7880	02R	83213	15.00	12482
IMPR FCV							0.00	
TOTAL FCV	02R	52530	15.00	7880	02R	83213	15.00	12482
LIMITED VALUE	02R	1029	15.00	154	02R	1080	15.00	162

LEGAL
DESCRIPTION

SECTION: 0112 TOWNSHIP: 06N RANGE: 13E ACRES: 19.600000
PCL 3 ROS 2361:POR HES 155 BEING POR SEC 1 & 12 T6



2398*2**50**0.1**1/1*****AUTO**5-DIGIT 85501
GARLINGHOUSE TIMOTHY M
PO BOX 2378
GLOBE AZ 85502-2378

EXHABIT #2

2013 thru 2016

VALUE NOTICE

202-03-001E

Gila County Property Report

Sunday, April 24, 2016

Account #: R000003907

Parcel #: 202-03-001E

Appraisal Year : 2013

Acct Type : Vacant

Tax District : 0500

Map # : 03

Parcel Size : 19.60 acres

Owner Name and Address :

GARLINGHOUSE TIMOTHY M
PO BOX 2378
GLOBE AZ 85502

Property Location :

No #
AZ MH Space

Business/Complex :**Property Sales History**

Sale Date	Doc Date	Book	Page	Type	Amount	Grantor	Grantee
3/3/2003	3/3/2003	-	-	WD	\$0.00	KNUCKEY FRANCIS & MCGOWEN BEN N & CAROLEA F	KNUCKEY FRANCIS
1/14/2011	5/14/2009	-	-	BD	\$0.00	KNUCKEY FRANCIS	GARLINGHOUSE ANN CHRISTINE
1/14/2011	1/14/2011	-	-	DC	\$0.00	STATE OF ARIZONA	KNUCKEY FRANCIS
11/5/2012	11/5/2012	-	-	QC	\$0.00	GARLINGHOUSE ANN CHRISTINE	GARLINGHOUSE TIMOTHY M

Legal Description :

PCL 3 ROS 2361;POR HES 155 BEING POR SEC 1 & 12 T6N R13E;THAT POR HES 155 LYING ELY ROW LINE GLOBE/YOUNG (FEE#96-001568);COMM COR 2 HES 155;TH S15D47'34 W 3216.98' POB;TH N80D10'32 W 380.98' TO ELY ROW LINE;TH SLY ALG ROW LINE TO S LINE HES 155;TH N89D42'9 E 520. 24';TH N15D47'34 E 2033.09' POB;=19.60 AC M/L(OUT OF 202-03-001B)

Building Count :

No Records Returned

Valuation:

Value Method:	Market	Full Cash Value (FCV):	\$980.00	Use Code:	0004
		Limited Value (LPV):	\$980.00	Property Use:	0004-VL-UNDET-RUR-NONSUBDIVID
Assessment Ratio:	16.00 %	Assessed FCV:	\$157.00		
		Assessed LPV:	\$157.00		

Disclaimer:

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Gila County Property Report

Sunday, April 24, 2016

Account #: R000003907

Parcel #: 202-03-001E

Appraisal Year : 2014

Acct Type : Vacant

Tax District : 0500

Map #: 03

Parcel Size : 19.60 acres

Owner Name and Address :

GARLINGHOUSE TIMOTHY M
PO BOX 2378
GLOBE AZ 85502

Property Location :

No #
AZ MH Space

Business/Complex :**Property Sales History**

Sale Date	Doc Date	Book	Page	Type	Amount	Grantor	Grantee
3/3/2003	3/3/2003	-	-	WD	\$0.00	KNUCKEY FRANCIS & MCGOWEN BEN N & CAROLEA F	KNUCKEY FRANCIS
1/14/2011	5/14/2009	-	-	BD	\$0.00	KNUCKEY FRANCIS	GARLINGHOUSE ANN CHRISTINE
1/14/2011	1/14/2011	-	-	DC	\$0.00	STATE OF ARIZONA	KNUCKEY FRANCIS
11/5/2012	11/5/2012	-	-	QC	\$0.00	GARLINGHOUSE ANN CHRISTINE	GARLINGHOUSE TIMOTHY M

Legal Description :

PCL 3 ROS 2361;POR HES 155 BEING POR SEC 1 & 12 T6N R13E;THAT POR HES 155 LYING ELY ROW LINE GLOBE/YOUNG (FEE#96-001568);COMM COR 2 HES 155;TH S15D47'34 W 3216.98' POB;TH N80D10'32 W 380.98' TO ELY ROW LINE;TH SLY ALG ROW LINE TO S LINE HES 155;TH N89D42'9 E 520. 24';TH N15D47'34 E 2033.09' POB;=19.60 AC M/L(OUT OF 202-03-001B)

Building Count :

No Records Returned

Valuation:

Value Method:	Market	Full Cash Value (FCV):	\$980.00	Use Code:	0004
		Limited Value (LPV):	\$980.00	Property Use:	0004-VL-UNDET-RUR-NONSUBDIVID
Assessment Ratio:	16.00 %	Assessed FCV:	\$157.00		
		Assessed LPV:	\$157.00		

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Gila County Property Report

Sunday, April 24, 2016

Account # : R000003907	Parcel # : 202-03-001E	-	Appraisal Year : 2015
Acct Type : Vacant	Tax District : 0500	Map # : 03	Parcel Size : 19.60 acres

Owner Name and Address :

GARLINGHOUSE TIMOTHY M
PO BOX 2378
GLOBE AZ 85502

Property Location :

No #
AZ MH Space

Business/Complex :**Property Sales History**

Sale Date	Doc Date	Book	Page	Type	Amount	Grantor	Grantee
3/3/2003	3/3/2003	-	-	WD	\$0.00	KNUCKEY FRANCIS & MCGOWEN BEN N & CAROLEA F	KNUCKEY FRANCIS
1/14/2011	5/14/2009	-	-	BD	\$0.00	KNUCKEY FRANCIS	GARLINGHOUSE ANN CHRISTINE
1/14/2011	1/14/2011	-	-	DC	\$0.00	STATE OF ARIZONA	KNUCKEY FRANCIS
11/5/2012	11/5/2012	-	-	QC	\$0.00	GARLINGHOUSE ANN CHRISTINE	GARLINGHOUSE TIMOTHY M

Legal Description :

PCL 3 ROS 2361;POR HES 155 BEING POR SEC 1 & 12 T6N R13E;THAT POR HES 155 LYING ELY ROW LINE GLOBE/YOUNG (FEE#96-001568);COMM COR 2 HES 155;TH S15D47'34 W 3216.98' POB;TH N80D10'32 W 380.98' TO ELY ROW LINE;TH SLY ALG ROW LINE TO S LINE HES 155;TH N89D42'9 E 520. 24';TH N15D47'34 E 2033.09' POB;=19.60 AC M/L(OUT OF 202-03-001B)

Building Count :

No Records Returned

Valuation:

Value Method:	Market	Full Cash Value (FCV):	\$980.00	Use Code:	0004
		Limited Value (LPV):	\$980.00	Property Use:	0004-VL-UNDET-RUR-NONSUBDIVID
Assessment Ratio:	16.00 %	Assessed FCV:	\$157.00		
		Assessed LPV:	\$157.00		

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2015 PROPERTY TAX NOTICE

Gila County

ARIZONA

Account Number	ASSESSOR CODE	PRIMARY TAX RATE PER \$100 ASSESSED VALUE	SECONDARY TAX RATE PER \$100 ASSESSED VALUE	IRRIGATION DISTRICT \$ PER ACRE	2015 TAX SUMMARY	
R002618	0500	12.2015	0.3425		PRIMARY PROPERTY TAX	19.16
					LESS STATE AID TO EDUCATION	0.00
					NET PRIMARY PROPERTY TAX	19.16
					SECONDARY PROPERTY TAX	0.54
					SPECIAL DISTRICT TAX	0.00
					TOTAL TAX DUE	19.70

JURISDICTION	2014 TAXES	2015 TAXES
02000_10S Gila County	6.58	6.58
02002_10S School Equalization	0.80	0.79
05005_10S Young Elem S.D. #5 Maintenance	9.73	9.74
07005_ARS Young Elem S.D. #5 ARS 15.992	0.97	0.71
08150_10S Gila Community College	1.50	1.34
11900_20S Fire District Assist Fund	0.16	0.16
14900_20S Gila County Library District	0.32	0.38

LEGAL DESCRIPTION:
 Section: 0112 Township: 06N Range: 13E PCL 3 ROS
 2361: POR HES 155 BEING POR SEC 1 & 12 T6N R13E; THAT
 POR HES 155 LYING ELY ROW LINE GLOBE/YOUNG
 (FEE#96-001568); COMM COR 2 HES 155; TH S15D47'34 W
 3216.98' P

This is the only notice you will receive.

Debora Savage
 Gila County Treasurer
 PO Box 1093
 Globe, AZ 85502

THIS IS A
 CALENDAR YEAR
 TAX NOTICE

TOTALS: 20.06 19.70

R002618



PAYMENT INSTRUCTIONS

To pay the 1st half installment, send the 1st half coupon with your payment postmarked no later than Nov 2, 2015. To pay the 2nd half installment, send the 2nd half coupon with your payment postmarked no later than May 2, 2016. To pay taxes for the full year, send the 1st half coupon with your payment postmarked no later than Dec. 31, 2015, and no interest will be charged for the current year.

Make your check payable to and mail to:

Gila County Treasurer
 PO Box 1093
 Globe, AZ 85502

THERE WILL BE A CHARGE FOR EACH RETURNED CHECK
 AND YOUR TAXES WILL REVERT TO AN UNPAID STATUS.

PLEASE INCLUDE YOUR
 ACCOUNT NUMBER
 ON YOUR CHECK.

GARLINGHOUSE TIMOTHY M
 PO BOX 2378
 GLOBE, AZ 85502



Gila County Property Report

Monday, March 28, 2016

Account #: R000003907 Parcel #: 202-03-001E Appraisal Year: 2016
 Acct Type: Vacant Tax District: 0500 Map #: 03 Parcel Size: 19.60 acres

Owner Name and Address:

GARLINGHOUSE TIMOTHY M
 PO BOX 2378
 GLOBE AZ 85502

Property Location:

No #
 AZ MH Space

Business/Complex:

Property Sales History

Sale Date	Doc Date	Book	Page	Type	Amount	Grantor	Grantee
3/3/2003	3/3/2003	-	-	WD	\$0.00	KNUCKEY FRANCIS & MCGOWEN BEN N & CAROLEA F	KNUCKEY FRANCIS
1/14/2011	5/14/2009	-	-	BD	\$0.00	KNUCKEY FRANCIS ?	GARLINGHOUSE ANN CHRISTINE
1/14/2011	1/14/2011	-	-	DC	\$0.00	STATE OF ARIZONA	KNUCKEY FRANCIS
11/5/2012	11/5/2012	-	-	QC	\$0.00	GARLINGHOUSE ANN CHRISTINE	GARLINGHOUSE TIMOTHY M

Legal Description:

PCL 3 ROS 2361;POR HES 155 BEING POR SEC 1 & 12 T6N R13E;THAT POR HES 155 LYING ELY ROW LINE GLOBE/YOUNG (FEE#96-001568);COMM COR 2 HES 155;TH S15D47'34 W 3216.98' POB;TH N80D10'32 W 380.98' TO ELY ROW LINE;TH SLY ALG ROW LINE TO S LINE HES 155;TH N89D42'9 E 520. 24';TH N15D47'34 E 2033.09' POB;=19.60 AC M/L(OUT OF 202-03-001B)

Building Count:

No Records Returned

Valuation:

Value Method:	Market	Full Cash Value (FCV):	\$52,530.00	Use Code:	0004
		Limited Value (LPV):	\$1,029.00	Property Use:	0004-VL-UNDET-RUR-NONSUBDIVID
Assessment Ratio:	15.00 %	Assessed FCV:	\$7,880.00		
		Assessed LPV:	\$7,880.00		

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EXHABIT #3

2013 thru 2016`

VALUE NOTICE

202-03-001D

ADJOINING PROPERTY

Gila County Property Report

Sunday, April 24, 2016

Account #: R000003906

Parcel #: 202-03-001D

Appraisal Year : 2013

Acct Type : Vacant

Tax District : 0500

Map # : 03

Parcel Size : 23.60 acres

Owner Name and Address :

MCGOWEN ROBERT GUY
HAYWOOD AMY JO
HC4 BOX 75
GLOBE AZ 85501

Property Location :

No #
AZ MH Space

Business/Complex :**Property Sales History**

Sale Date	Doc Date	Book	Page	Type	Amount	Grantor	Grantee
7/28/2009	7/28/2009	-	-	QC	\$0.00	MCGOWEN BEN N & CAROLEA F	MCGOWEN ROBERT GUY HAYWOOD AMY JO

Legal Description :

PCL 2 ROS 2361;POR HES 155 BEING POR SEC 1 & 12 T6N R13E;THAT POR HES 155 LYING ELY OF E ROW LINE GLOBE/YOUNG (FEE #96-001568);BEG COR 2 HES 155;TH S15D47'34 W 3216.98';TH N80D10'32 W 380.98' TO ELY ROW LINE;TH NLY ALG E ROW LINE TO N LINE HES 155;TH N89D3'29 E 176.53' POB;=23.60 AC M/L (OUT OF 202-03-001B)

Building Count :

No Records Returned

Valuation:

Value Method:	Market	Full Cash Value (FCV):	\$1,180.00	Use Code:	0004
		Limited Value (LPV):	\$1,180.00	Property Use:	0004-VL-UNDET-RUR-NONSUBDIVID
Assessment Ratio:	16.00 %	Assessed FCV:	\$189.00		
		Assessed LPV:	\$189.00		

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Gila County Property Report

Sunday, April 24, 2016

Account #: R000003906

Parcel #: 202-03-001D

Appraisal Year : 2014

Acct Type : Vacant

Tax District : 0500

Map #: 03

Parcel Size : 23.60 acres

Owner Name and Address :

MCGOWEN ROBERT GUY
HAYWOOD AMY JO
HC4 BOX 75
GLOBE AZ 85501

Property Location :

No #
AZ MH Space

Business/Complex :**Property Sales History**

Sale Date	Doc Date	Book	Page	Type	Amount	Grantor	Grantee
7/28/2009	7/28/2009	-	-	QC	\$0.00	MCGOWEN BEN N & CAROLEA F	MCGOWEN ROBERT GUY HAYWOOD AMY JO

Legal Description :

PCL 2 ROS 2361;POR HES 155 BEING POR SEC 1 & 12 T6N R13E;THAT POR HES 155 LYING ELY OF E ROW LINE GLOBE/YOUNG (FEE #96-001568);BEG COR 2 HES 155;TH S15D47'34 W 3216.98';TH N80D10'32 W 380.98' TO ELY ROW LINE;TH NLY ALG E ROW LINE TO N LINE HES 155;TH N89D3'29 E 176.53' POB;=23.60 AC M/L (OUT OF 202-03-001B)

Building Count :

No Records Returned

Valuation:

Value Method:	Market	Full Cash Value (FCV):	\$1,180.00	Use Code:	0004
		Limited Value (LPV):	\$1,180.00	Property Use:	0004-VL-UNDET-RUR-NONSUBDIVID
Assessment Ratio:	16.00 %	Assessed FCV:	\$189.00		
		Assessed LPV:	\$189.00		

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Gila County Property Report

Sunday, April 24, 2016

Account #: R000003906	Parcel #: 202-03-001D	Appraisal Year: 2015
Acct Type: Vacant	Tax District: 0500	Map #: 03 Parcel Size: 23.60 acres

Owner Name and Address :

MCGOWEN ROBERT GUY
HAYWOOD AMY JO
HC4 BOX 75
GLOBE AZ 85501

Property Location :

No #
AZ MH Space

Business/Complex :**Property Sales History**

Sale Date	Doc Date	Book	Page	Type	Amount	Grantor	Grantee
7/28/2009	7/28/2009	-	-	QC	\$0.00	MCGOWEN BEN N & CAROLEA F	MCGOWEN ROBERT GUY HAYWOOD AMY JO

Legal Description :

PCL 2 ROS 2361;POR HES 155 BEING POR SEC 1 & 12 T6N R13E;THAT POR HES 155 LYING ELY OF E ROW LINE GLOBE/YOUNG (FEE #96-001568);BEG COR 2 HES 155;TH S15D47°34' W 3216.98';TH N80D10°32' W 380.98' TO ELY ROW LINE;TH NLY ALG E ROW LINE TO N LINE HES 155;TH N89D3°29' E 176.53' POB;=23.60 AC M/L (OUT OF 202-03-001B)

Building Count :

No Records Returned

Valuation:

Value Method:	Market	Full Cash Value (FCV):	\$1,180.00	Use Code:	0004
		Limited Value (LPV):	\$1,180.00	Property Use:	0004-VL-UNDET-RUR-NONSUBDIVID
Assessment Ratio:	16.00 %	Assessed FCV:	\$189.00		
		Assessed LPV:	\$189.00		

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Gila County Property Report

Monday, March 28, 2016

Account #: R000003906

Parcel #: 202-03-001D

Appraisal Year : 2016

Acct Type : Vacant

Tax District : 0500

Map # : 03

Parcel Size : 23.60 acres

Owner Name and Address :

MCGOWEN ROBERT GUY
 HAYWOOD AMY JO
 HC4 BOX 75
 GLOBE AZ 85501

Property Location :

No #
 AZ MH Space

Business/Complex :**Property Sales History**

Sale Date	Doc Date	Book	Page	Type	Amount	Grantor	Grantee
7/28/2009	7/28/2009	-	-	QC	\$0.00	MCGOWEN BEN N & CAROLEA F	MCGOWEN ROBERT GUY HAYWOOD AMY JO

Legal Description :

PCL 2 ROS 2361;POR HES 155 BEING POR SEC 1 & 12 T6N R13E;THAT POR HES 155 LYING ELY OF E ROW LINE GLOBE/YOUNG (FEE #96-001568);BEG COR 2 HES 155;TH S15D47'34 W 3216.98';TH N80D10'32 W 380.98' TO ELY ROW LINE;TH NLY ALG E ROW LINE TO N LINE HES 155;TH N89D3'29 E 176.53' POB;=23.60 AC M/L (OUT OF 202-03-001B)

Building Count :

No Records Returned

Valuation:

Value Method:	Market	Full Cash Value (FCV):	\$63,252.00	Use Code:	0004
		Limited Value (LPV):	\$1,239.00	Property Use:	0004-VL-UNDET-RUR-NONSUBDIVID
Assessment Ratio:	15.00 %	Assessed FCV:	\$9,488.00		
		Assessed LPV:	\$9,488.00		

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EXHABIT #4

2015 thru 2017

VALUE NOTICE

202-03-001H

PROPERTY WEST SIDE

HWY 288

Gila County Property Report

Monday, April 25, 2016

Account #: R000003910

Parcel #: 202-03-001H

Appraisal Year : 2015

Acct Type : Mobile Home

Tax District : 0500

Map # : 03

Parcel Size : 17.12 acres

Owner Name and Address :

CLARK HELEN G
7860 PRAIRIE DOG LN
FLAGSTAFF AZ 86004

Property Location :

No #
27680 N STATE ROUTE 288
YOUNG AZ 85554-0000 MH Space

Business/Complex :**Property Sales History**

Sale Date	Doc Date	Book	Page	Type	Amount	Grantor	Grantee
3/29/2007	3/29/2007	-	-	WD	\$0.00	KNUCKEY FRANCIS	KNUCKEY FRANCIS & CLARK HELEN G
1/14/2011	1/14/2011	-	-	DC	\$0.00	STATE OF ARIZONA	KNUCKEY FRANCIS

Legal Description :

PARCEL B ROS 3186 SEC 12 T06N R13E; = 17.12 AC (OUT OF 202-03-001F)

Building Count :

Bldg ID	Occupancy	Built As	Quality	Sq Ft	Year
1.00	Mobile Home Yard Improvements	Mobile Home Yard Improvements	Average	1	2004
2.00	Mobile Home Yard Improvements	Mobile Home Yard Improvements	Average	1	2006
3.00	Light Commercial Utility	Light Commercial Utility	Average	1200	2009

Valuation:

Value Method:	Cost	Full Cash Value (FCV):	\$35,725.00	Use Code:	8734
		Limited Value (LPV):	\$35,725.00	Property Use:	8734-UNSEC MH>5A,RUR N-SUB
Assessment Ratio:	10.00 %	Assessed FCV:	\$3,765.00		
		Assessed LPV:	\$3,765.00		

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Gila County Property Report

Monday, April 25, 2016

Account #: R000003910

Parcel #: 202-03-001H

Appraisal Year : 2015

Acct Type : Mobile Home

Tax District : 0500

Map # : 03

Parcel Size : 17.12 acres

Owner Name and Address :

CLARK HELEN G
7860 PRAIRIE DOG LN
FLAGSTAFF AZ 86004

Property Location :

27680 N STATE ROUTE 288	No #
YOUNG AZ 85554-0000	MH Space

Business/Complex :**Property Sales History**

Sale Date	Doc Date	Book	Page	Type	Amount	Grantor	Grantee
3/29/2007	3/29/2007	-	-	WD	\$0.00	KNUCKEY FRANCIS	KNUCKEY FRANCIS & CLARK HELEN G
1/14/2011	1/14/2011	-	-	DC	\$0.00	STATE OF ARIZONA	KNUCKEY FRANCIS

Legal Description :

PARCEL B ROS 3186 SEC 12 T06N R13E; = 17.12 AC (OUT OF 202-03-001F)

Building Count :

Bldg ID	Occupancy	Built As	Quality	Sq Ft	Year
1.00	Mobile Home Yard Improvements	Mobile Home Yard Improvements	Average	1	2004
2.00	Mobile Home Yard Improvements	Mobile Home Yard Improvements	Average	1	2006
3.00	Light Commercial Utility	Light Commercial Utility	Average	1200	2009

Valuation:

Value Method:	Cost	Full Cash Value (FCV):	\$35,725.00	Use Code:	8734
		Limited Value (LPV):	\$35,725.00	Property Use:	8734-UNSEC MH-6A,RUR N-SUB
Assessment Ratio:	10.00 %	Assessed FCV:	\$3,765.00		
		Assessed LPV:	\$3,765.00		

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Gila County Property Report

Tuesday, April 19, 2016

Account #: R000003910

Parcel #: 202-03-001H

Appraisal Year : 2016

Acct Type : Mobile Home

Tax District : 0500

Map # : 03

Parcel Size : 17.12 acres

Owner Name and Address :

CLARK HELEN G
7860 PRAIRIE DOG LN
FLAGSTAFF AZ 86004

Property Location :

No #
27680 N STATE ROUTE 288
YOUNG AZ 85554-0000 MH Space

Business/Complex :**Property Sales History**

Sale Date	Doc Date	Book	Page	Type	Amount	Grantor	Grantee
3/29/2007	3/29/2007	-	-	WD	\$0.00	KNUCKEY FRANCIS	KNUCKEY FRANCIS & CLARK HELEN G
1/14/2011	1/14/2011	-	-	DC	\$0.00	STATE OF ARIZONA	KNUCKEY FRANCIS

Legal Description :

PARCEL B ROS 3186 SEC 12 T06N R13E; = 17.12 AC (OUT OF 202-03-001F)

Building Count :

Bldg ID	Occupancy	Built As	Quality	Sq Ft	Year
1.00	Mobile Home Yard Improvements	Mobile Home Yard Improvements	Average	1	2004
2.00	Mobile Home Yard Improvements	Mobile Home Yard Improvements	Average	1	2006
3.00	Light Commercial Utility	Light Commercial Utility	Average	1200	2009

Valuation:

Value Method:	Cost	Full Cash Value (FCV):	\$37,786.00	Use Code:	8734
		Limited Value (LPV):	\$37,511.00	Property Use:	8734-UNSEC MH>5A,RUR N-SUB
Assessment Ratio:	15.00 %	Assessed FCV:	\$3,862.00		
		Assessed LPV:	\$3,862.00		

Disclaimer:

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Gila County Property Report

Monday, March 28, 2016

Account #: R000003910

Parcel #: 202-03-001H

Appraisal Year : 2017

Acct Type : Mobile Home

Tax District : 0500

Map #: 03

Parcel Size : 17.12 acres

Owner Name and Address :

CLARK HELEN G
7860 PRAIRIE DOG LN
FLAGSTAFF AZ 86004

Property Location :

27680 N STATE ROUTE 288	No #
YOUNG AZ 85554-0000	MH Space

Business/Complex :**Property Sales History**

Sale Date	Doc Date	Book	Page	Type	Amount	Grantor	Grantee
3/29/2007	3/29/2007	-	-	WD	\$0.00	KNUCKEY FRANCIS	KNUCKEY FRANCIS & CLARK HELEN G
1/14/2011	1/14/2011	-	-	DC	\$0.00	STATE OF ARIZONA	KNUCKEY FRANCIS

Legal Description :

PARCEL B ROS 3186 SEC 12 T06N R13E; = 17.12 AC (OUT OF 202-03-001F)

Building Count :

Bldg ID	Occupancy	Built As	Quality	Sq Ft	Year
1.00	Mobile Home Yard Improvements	Mobile Home Yard Improvements	Average	1	2004
2.00	Mobile Home Yard Improvements	Mobile Home Yard Improvements	Average	1	2006
3.00	Light Commercial Utility	Light Commercial Utility	Average	1200	2009

Valuation:

Value Method:	Cost	Full Cash Value (FCV):	\$36,115.00	Use Code:	8734
		Limited Value (LPV):	\$36,115.00	Property Use:	8734-UNSEC MH>5A,RUR N-SUB
Assessment Ratio:	15.00 %	Assessed FCV:	\$3,743.00		
		Assessed LPV:	\$3,743.00		

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EXHABIT #5

2015 thru 2017

VALUE NOTICE

202-03-001J

PROPERTY WEST SIDE

HWY 288

Gila County Property Report

Tuesday, April 19, 2016

Account # : R000003911

Parcel # : 202-03-001J

Appraisal Year : 2015

Acct Type : Vacant

Tax District : 0500

Map # : 03

Parcel Size : 17.12 acres

Owner Name and Address :

CLARK HELEN G
7860 PRAIRIE DOG LN
FLAGSTAFF AZ 86004

Property Location :

No #
AZ MH Space

Business/Complex :**Property Sales History**

Sale Date	Doc Date	Book	Page	Type	Amount	Grantor	Grantee
10/21/2008	11/24/2008	-	-	WD	\$0.00	KNUCKEY FRANCIS	KNUCKEY FRANCIS & CLARK HELEN G
1/14/2011	1/14/2011	-	-	DC	\$0.00	STATE OF ARIZONA	KNUCKEY FRANCIS

Legal Description :

PARCEL C ROS 3186 SEC 12 T06N R13E; = 17.12 AC (OUT OF 202-03-001F)

Building Count :

No Records Returned

Valuation:

Value Method:	Market	Full Cash Value (FCV):	\$7,687.00	Use Code:	0004
		Limited Value (LPV):	\$7,687.00	Property Use:	0004-VL-UNDET-RUR-NONSUBDIVID
Assessment Ratio:	16.00 %	Assessed FCV:	\$1,230.00		
		Assessed LPV:	\$1,230.00		

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Gila County Property Report

Monday, March 28, 2016

Account #: R000003911

Parcel #: 202-03-001J

Appraisal Year : 2016

Acct Type : Vacant

Tax District : 0500

Map # : 03

Parcel Size : 17.12 acres

Owner Name and Address :

CLARK HELEN G
7860 PRAIRIE DOG LN
FLAGSTAFF AZ 86004

Property Location :

No #
AZ MH Space

Business/Complex :**Property Sales History**

Sale Date	Doc Date	Book	Page	Type	Amount	Grantor	Grantee
10/21/2008	11/24/2008	-	-	WD	\$0.00	KNUCKEY FRANCIS	KNUCKEY FRANCIS & CLARK HELEN G
1/14/2011	1/14/2011	-	-	DC	\$0.00	STATE OF ARIZONA	KNUCKEY FRANCIS

Legal Description :

PARCEL C ROS 3186 SEC 12 T06N R13E; = 17.12 AC (OUT OF 202-03-001F)

Building Count :

No Records Returned

Valuation:

Value Method:	Market	Full Cash Value (FCV):	\$8,609.00	Use Code:	0004
		Limited Value (LPV):	\$8,071.00	Property Use:	0004-VL-UNDET-RUR-NONSUBDIVID
Assessment Ratio:	15.00 %	Assessed FCV:	\$1,291.00		
		Assessed LPV:	\$1,291.00		

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G

Gila County Property Report

Monday, March 28, 2016

Account #: R000003911

Parcel #: 202-03-001J

Appraisal Year : 2017

Acct Type : Vacant

Tax District : 0500

Map # : 03

Parcel Size : 17.12 acres

Owner Name and Address :

CLARK HELEN G
7860 PRAIRIE DOG LN
FLAGSTAFF AZ 86004

Property Location :

No #
AZ MH Space

Business/Complex :**Property Sales History**

Sale Date	Doc Date	Book	Page	Type	Amount	Grantor	Grantee
10/21/2008	11/24/2008	-	-	WD	\$0.00	KNUCKEY FRANCIS	KNUCKEY FRANCIS & CLARK HELEN G
1/14/2011	1/14/2011	-	-	DC	\$0.00	STATE OF ARIZONA	KNUCKEY FRANCIS

Legal Description :

PARCEL C ROS 3186 SEC 12 T06N R13E; = 17.12 AC (OUT OF 202-03-001F)

Building Count :

No Records Returned

Valuation:

Value Method:	Market	Full Cash Value (FCV):	\$13,638.00	Use Code:	0004
		Limited Value (LPV):	\$8,475.00	Property Use:	0004-VL-UNDET-RUR-NONSUBDIVID
Assessment Ratio:	15.00 %	Assessed FCV:	\$2,046.00		
		Assessed LPV:	\$2,046.00		

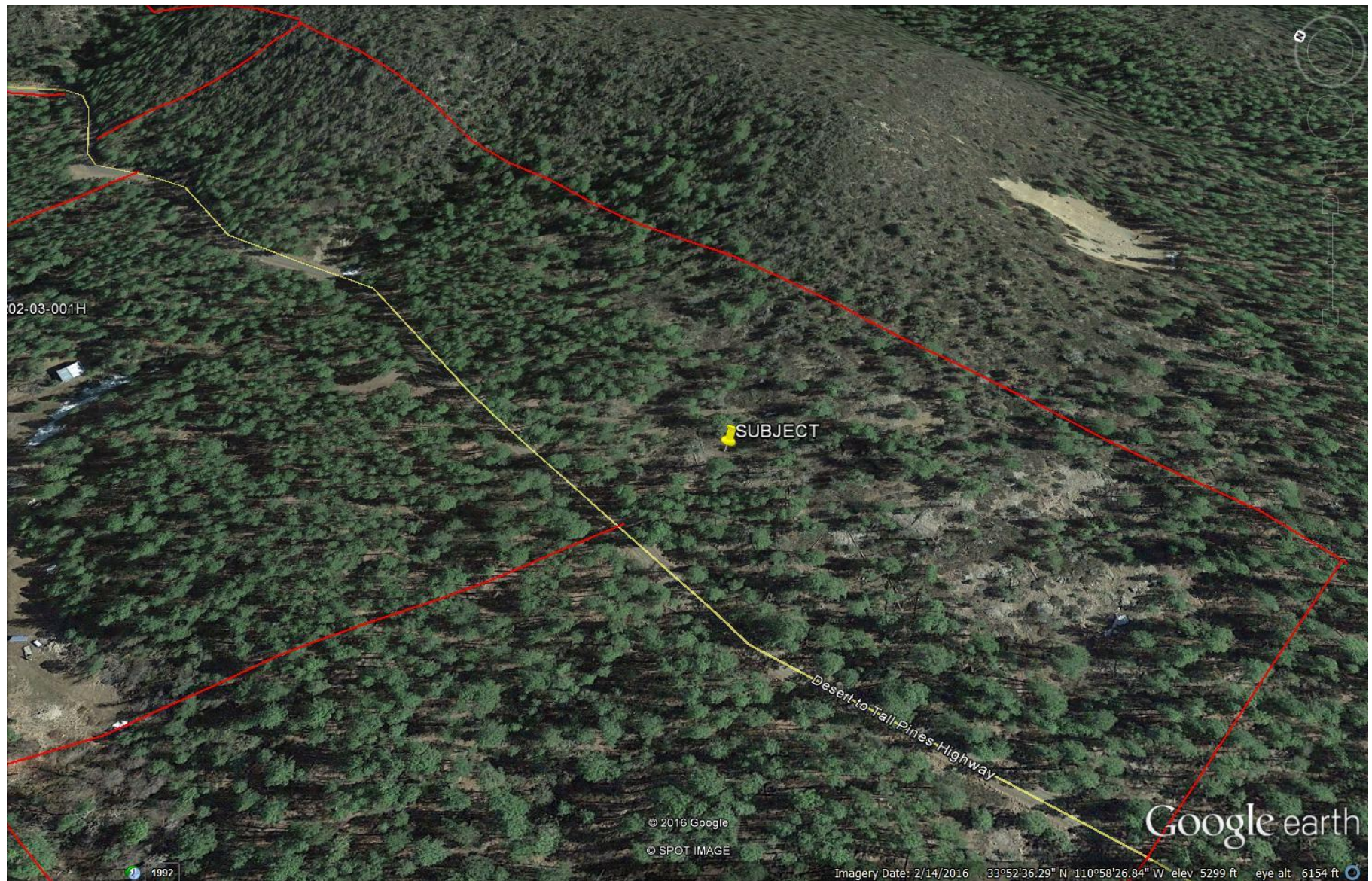
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2017 Notice of Value BOE Petition

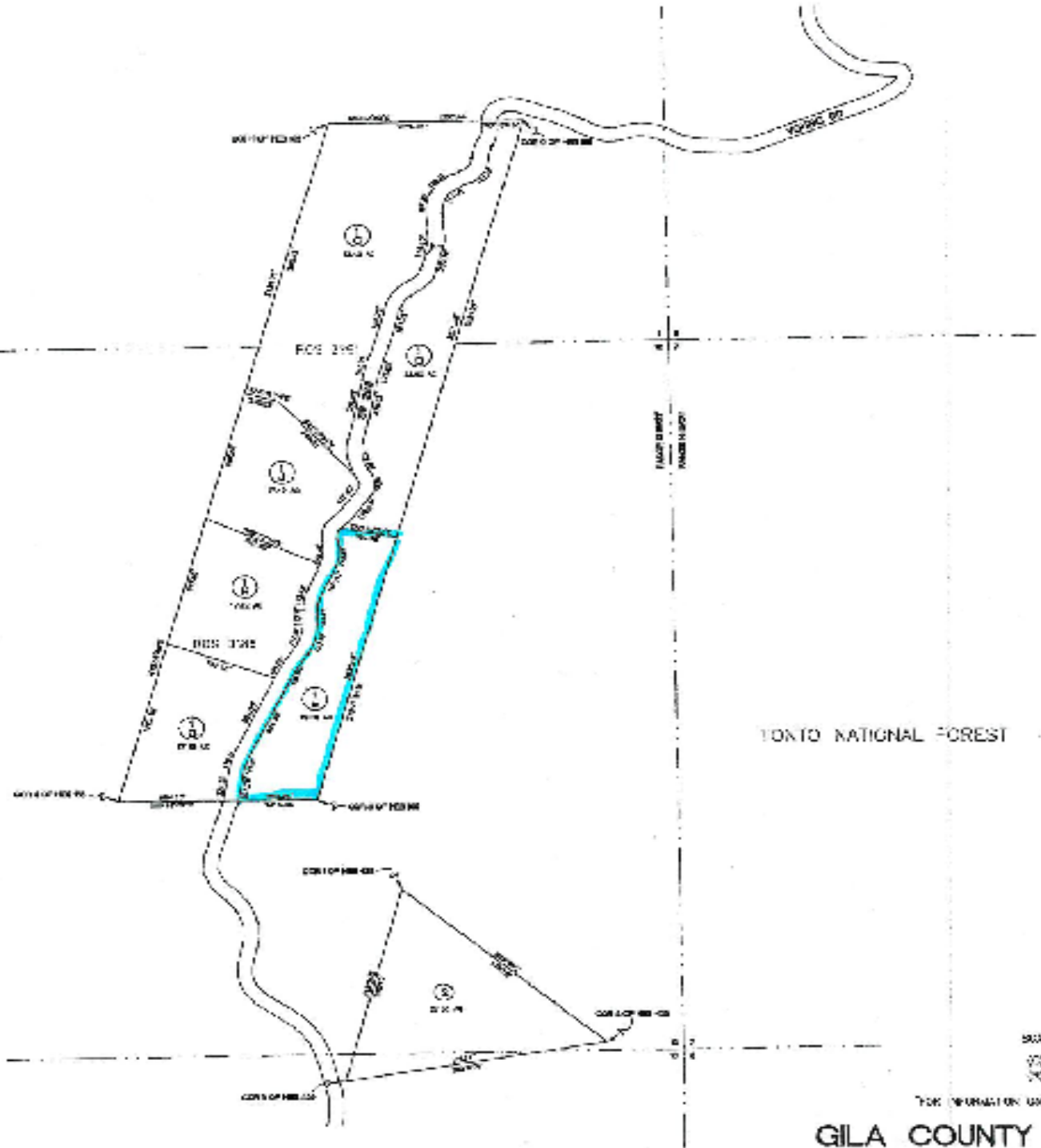
202-03-001E

Subject Parcel is 19.6 acres of remote vacant land located in the Reynolds Creek Area between Globe and Young.



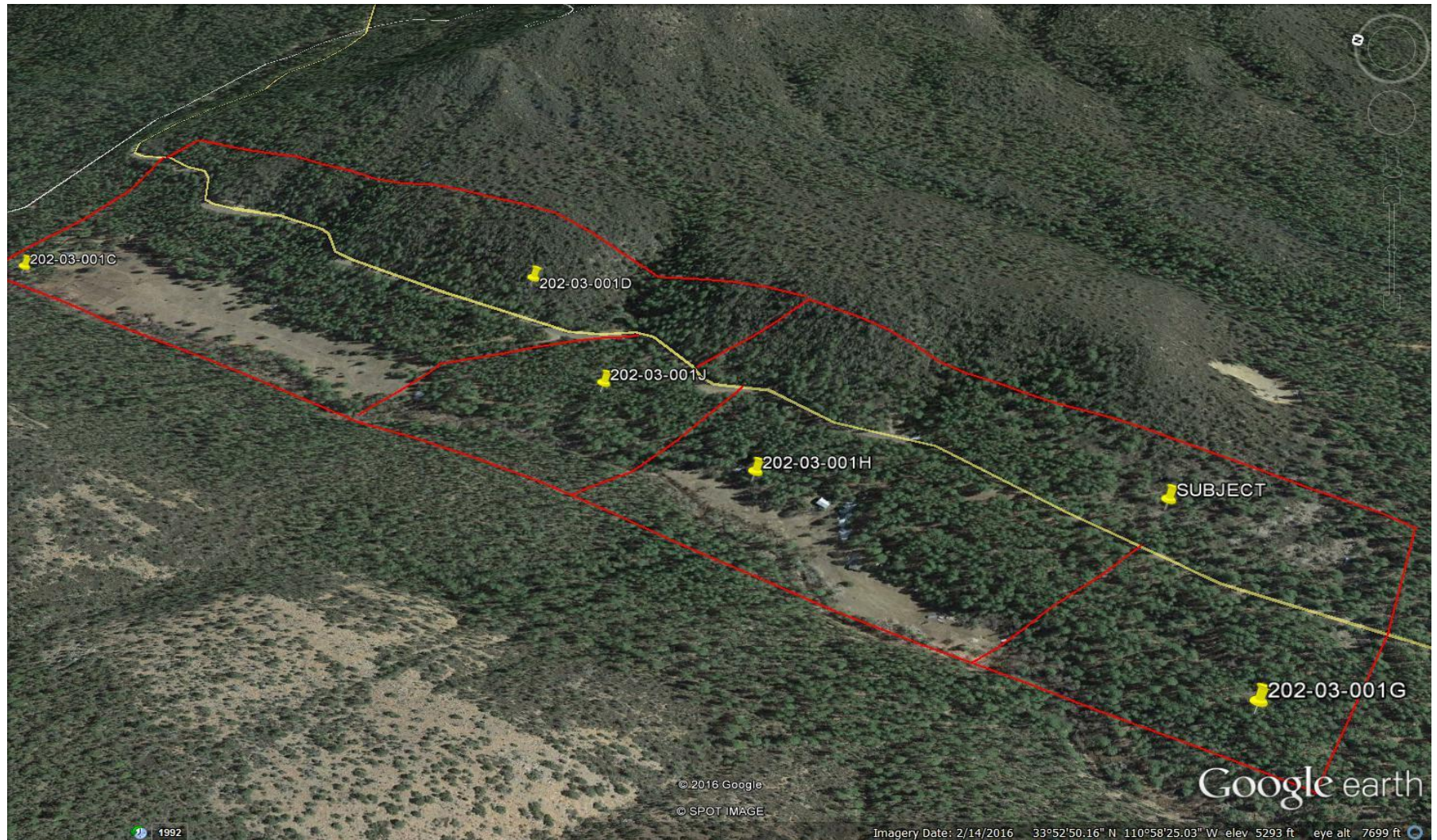
TONTO NATIONAL FOREST

SEE MAP 202-03 1 of 2

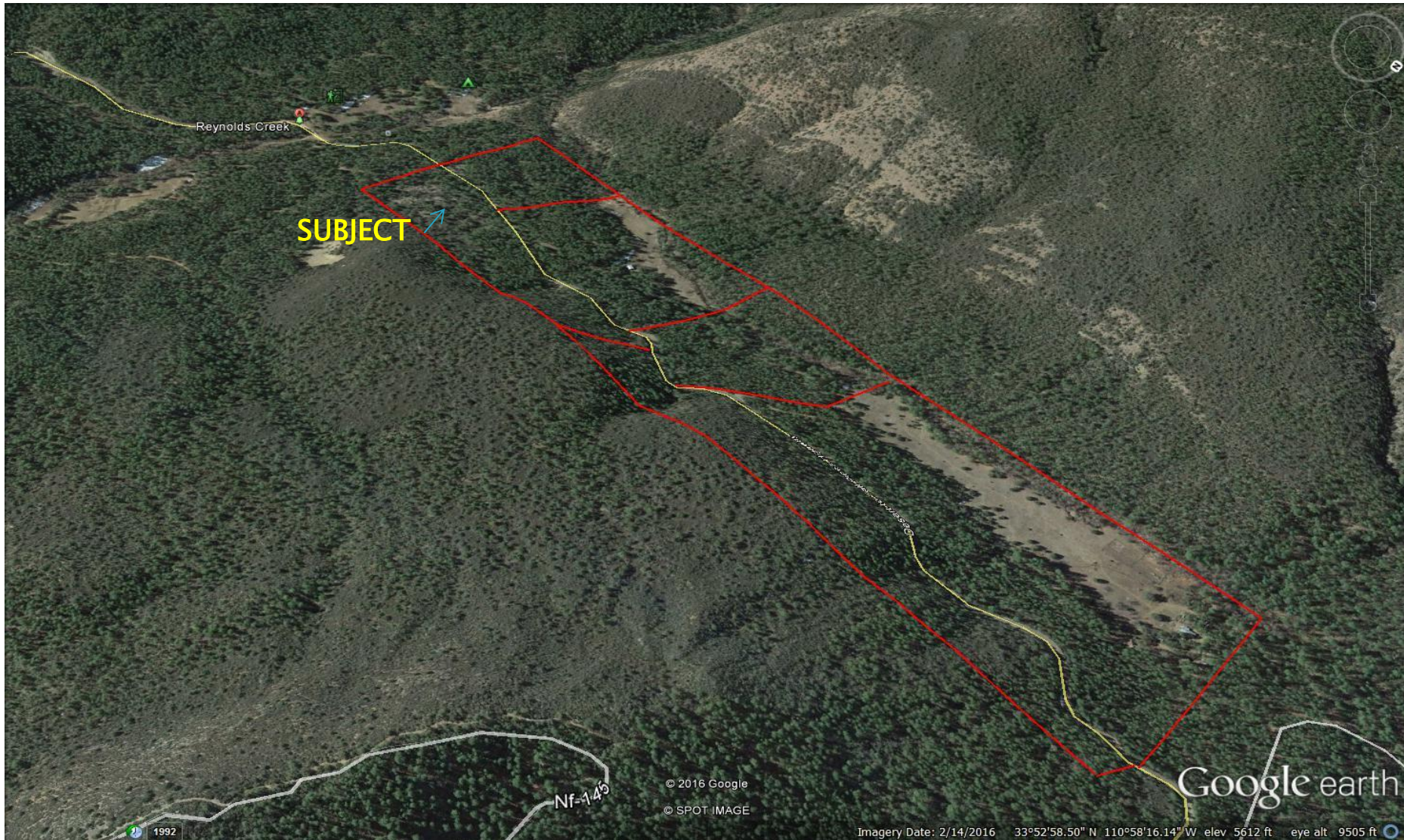


The Assessor reduced the Full Cash Value of the Subject parcel from \$83,213 to \$36,750 as a result of the 2017 “A” level appeal. The surrounding parcels on map 202-03 were also adjusted for equity for the upcoming 2018 Notice of Value.

202-03-001E (Subject) is valued at \$1,875 /AC. 202-03-001D is located directly north of subject on the same side of HWY 288 and is most comparable to the Subject also valued at \$1,875 /AC. Directly across HWY 288 are the cost comparable parcels the Petitioner supplied. Those parcels have been developed somewhat for habitation, therefor the land is valued higher at \$2,500 /AC.



Looking South



CONCLUSION

- The Subject parcel backs to Tonto National Forest. It has mature trees, vegetation and wildlife indigenous to the area. The parcel can be developed for habitation with the proper home design and engineering techniques used for so much of Gila County's beautiful and desirable forest developed areas.
- This book-map includes only seven total parcels completely surrounded by national forest and creeks; two on the east side of HWY 288 and valued equitably at \$1,875/AC ; four on the west side of HWY 288 valued equitably at \$2,500/AC. Parcel 202-03-002 is on the east side of HWY 288, south of the subject, but is developed and valued with the parcels on the west side at \$2,500/AC.
- Subject parcel is equitably valued with the surrounding parcels.



ARF-4005

Regular Agenda Item 2. B.

Board of Equalization Hearings

Meeting Date: 10/04/2016

Reporting Tax Year 2017

Period:

Submitted By: Marian
Sheppard,
Clerk of the
Board

Information

Subject

Parcel No. 207-24-040

Suggested Motion

1:50 p.m. - Information/Discussion/Action to consider a Residential Petition for Review of Valuation for tax parcel number 207-24-040 that was submitted by Joseph L. and Marguerite Elledge for tax year 2017.

Attachments

Letter from Clerk of the Board to Elledge

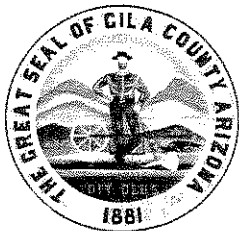
Elledge-Supporting Documentation

Elledge-Assessor's Supporting Documentation

Tommie C. Martin, District I
610 E. Hwy 260, Payson, 85547
(928) 474-2029
tmartin@gilacountyaz.gov

Michael A. Pastor, District II
(928) 402-8753
mpastor@gilacountyaz.gov

John D. Marcanti, District III
(928) 402-8726
jmarcanti@gilacountyaz.gov



GILA COUNTY
BOARD OF SUPERVISORS
1400 E. Ash Street
Globe, Arizona 85501

Don E. McDaniel, Jr.,
County Manager
(928) 402-4344
dmcDaniel@gilacountyaz.gov

Marian Sheppard,
Clerk of the Board of Supervisors
(928) 402-8757
msheppard@gilacountyaz.gov

September 15, 2016

(Letter sent by Certificate of Mailing)

Mr. and Mrs. Joseph Elledge
PO Box 444
Claypool, AZ 85532

Re: Appeal of Parcel Number 207-24-040 for Tax Year 2017

I am in receipt of the Residential Petition for Review of Valuation for the above referenced parcel. In accordance with A.R.S. §42-16104, you are being given 14 days' notice of the Board of Equalization hearing date on Tuesday, October 4, 2016, at 1:50 p.m. You may attend the hearing in person at the Gila County Courthouse, Board of Supervisors' Conference Room, 2nd floor, 1400 E. Ash Street, Globe, Arizona, or by interactive video at the Payson County Complex, 610 E. Highway 260, Board of Supervisors' Conference Room, Payson, Arizona.

Please contact me **immediately** at (928) 402-8757 if you would like to meet in person with the Board of Equalization; otherwise, your petition will be heard on the record. In the event you are unable to attend this hearing, you may send any additional written material to my attention that is in support of your petition and will be presented to the Board of Equalization.

Whether you decide to attend the hearing in person or your case is heard on the record, a copy of the Board's decision will be mailed to you shortly after the date of the hearing.

If you choose to meet with the Board of Equalization in person, please announce your name to the receptionist upon your arrival.

Sincerely,

Marian Sheppard
Clerk of the Board

#3047

RESIDENTIAL PETITION FOR REVIEW OF VALUATION

PURSUANT TO A.R.S. TITLE 42, Ch. 15, Art. 3 and Ch. 16, Art. 1-5

FOR OFFICIAL USE ONLY

APR 26 2016

FILED FOR TAX YEAR 2017

See instructions for complete filing requirements.

- The County Assessor reserves the right to reject any petition not meeting statutory requirements. Only one petition for each parcel will be accepted. Any duplicate petitions will be returned.

COMPLETE SECTIONS 1 THROUGH 8 WHERE APPLICABLE. TYPE OR PRINT.

1. DATE FILED 26 APR 2016 COUNTY GILA PARCEL NUMBER 20724040
- 2A. IF THIS PROPERTY IS RENTED TO SOMEONE OTHER THAN A FAMILY MEMBER, CHECK HERE ☐ 2B. MULTIPLE PARCELS? YES ☐ NO ☒
- 3A. OWNER'S NAME
JOSEPH L & MARGUERITE ELLEN
NAME
PO BOX 444
ADDRESS
CLAYTON AZ 85532
CITY, STATE, ZIP CODE
- 3B. MAIL DECISION TO (IF DIFFERENT THAN 3A):
NAME
ADDRESS
CITY, STATE, ZIP CODE
- 3C. IF OWNERSHIP HAS CHANGED CHECK HERE ☐ ATTACH RECORDED DOCUMENTATION.
4. PETITION COMPLETED BY: (Specify: owner, Agent, Attorney, etc.) OWNER

NAME

TELEPHONE

ADDRESS

CITY, STATE, ZIP CODE

AGENTS ONLY: STATE BOARD OF APPRAISAL NUMBER

SBOE NUMBER

5. BASIS FOR THIS PETITION: MARKET SALES APPROACH ☒ COST APPROACH ☐ OTHER ☐ (explain below)

Additional documents submitted must contain the parcel number and be attached to the petition in order to be considered by the Assessor. Evidence contained in this appeal could be the basis for either increasing or decreasing the valuation or changing the classification.

THIS PROPERTY IS HIGHLY OVERVALUED COMPARED TO COM-
PARABLE HOUSES IN THIS AREA. RECENT SALE OF HOUSE ON
LARGER LOT SOLD FOR 59K WITH A FCV OF 49K [20724039D];
SINGLE STORY HOUSE ON SLIGHTLY SMALLER LOT HAS FCV OF 16.8K
[20724044]; HOUSE SOLD ON 4/15 FOR 85K (CONTINUED)

6. VALUE SHOWN ON NOTICE OF VALUE	FULL CASH VALUE \$ <u>82,965</u>	LIMITED PROPERTY VALUE \$ <u>82,965</u>	PROPERTY CLASS <u>0131</u>	ASMT RATIO <u>10%</u>
7. OWNER'S OPINION OF VALUE	FULL CASH VALUE \$ <u>55,000</u>	LIMITED PROPERTY VALUE \$ <u>45,000</u>	PROPERTY CLASS <u>0121</u>	ASMT RATIO <u>10%</u>

8. I HEREBY AFFIRM THAT THE INFORMATION INCLUDED OR ATTACHED IS TRUE AND CORRECT.

X Joseph J. Edwards
SIGNATURE OF PROPERTY OWNER OR REPRESENTATIVE
9284250645
TELEPHONE

EMAIL ADDRESS

TO REQUEST A MEETING WITH THE ASSESSOR CHECK HERE. ☐

FOR SBOE (IN MARICOPA AND PIMA COUNTIES ONLY):
If you want this appeal to be heard "On The Record" check here. ☐
This means that neither you, the Assessor, your Agent, or Attorney (if applicable) will appear before the State Board of Equalization to offer testimony. Submit any additional written or typed information with this appeal to the SBOE.

ASSESSOR'S
DECISION

FULL CASH
VALUE \$ 82,965

LIMITED
PROPERTY
VALUE \$ 82,965

PROPERTY
CLASS 03

ASMT
RATIO 10%

BASIS FOR DECISION:

4/26/16
DATE RECEIVED

DATE DECISION MAILED

REVIEWED BY

ASSESSOR OR CHIEF DEPUTY

COUNTY BOARD OF
EQUALIZATION
DECISION

FULL CASH
VALUE \$

LIMITED
PROPERTY
VALUE \$

PROPERTY
CLASS

ASMT
RATIO

BASIS FOR DECISION:

DATE RECEIVED

DATE DECISION MAILED

CHAIRMAN OR CLERK OF THE BOARD

FOR OFFICIAL USE ONLY

FOR OFFICIAL USE ONLY

(continuation) has a FCV of 44.1K (20724047); smaller house sold on 1992 for 28K FCV of 27.6K (20724028) showing the value went down over 24 years; smaller house sitting on .9 of acre valued at 43.6K (20724030); house on larger corner lot valued at 61.2K (207240039c). After comparing various factors including lot sq footage and construction materials (block vs wood frame), local economy and housing market, our property is highly overvalued.



Deborah Hughes

**Petition for Review of Valuation
Appeal Decision Answer**

Payson Office
201 West Frontier Street - Payson, AZ 85541
Phone (928) 472-7973 * Fax (928) 468 - 9762

Globe Office
1400 East Ash Street - Globe, AZ 85501
Phone (928) 402-8714 * Fax (928) 425-0408

Owner Name And Address

ELLEDGE JOSEPH L & MARGUERITE K
PO BOX 444
CLAYPOOL, AZ 85532

Tax Year: 2017
Date Received: 04/26/2016
Mail Date: 07/01/2016

Appeal Number: 3047
Account Number: R000012384
Parcel Number: 20724040

Property Address

5494 E SNEDDEN ST
GLOBE, 85501

Dear Property Owner,

The Gila County Assessor's Office has completed the review of the subject property and has determined the Limited and Full Cash Values as set forth below:

Notice of Value				Assessor Decision			
LPV	FCV	Class	Ratio	LPV	FCV	Class	Ratio
\$82,965	\$82,965	03	10.0%	\$82,965	\$82,965	03	10.0%
Basis:							
DENY APPEAL DO TO MARKET SUPPORTING CURRENT VALUE							

If you desire to appeal to the County Board of Equalization, it is your responsibility to file your original appeal to the Gila County Board of Supervisors at 201 West Frontier Street in Payson or 1400 East Ash Street in Globe within 25 days after the postmark of the Assessor's Decision.



2017

NOTICE OF VALUE BOE PETITION

207-24-040

Subject \$43 /SF

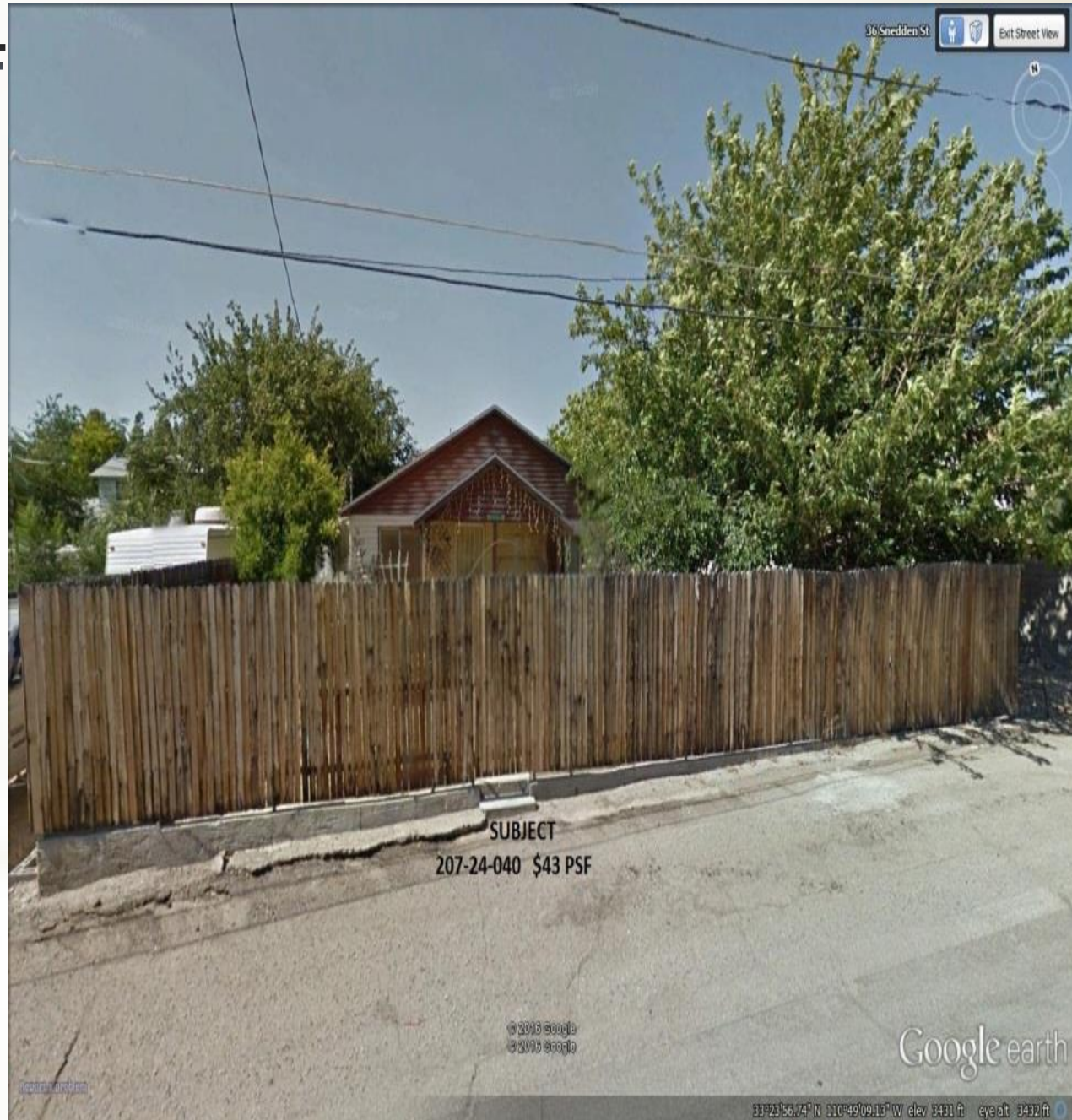
Single Family
Residence

.28 Acres of Land

1931 Square Feet of
Living Space

396 Square Foot
Attached Garage

Built in 1962



		MARKET APPROACH						
		SALE COMPARABLE						
Subject								
Number	Building Description	Building Square Foot	Building Construction Year	Land Size	Land Full Cash Value	Full Cash Value	NA	Dollar Per Square Foot
040	Ranch 1 Story	1931	1962	0.28	6,955	82,965		\$43
COMPARABLES								
Number	Building Description	Building Square Foot	Building Construction Year	Land Size	Land Full Cash Value	Sale Price	Sale Date	Dollar Per Square Foot
039D	Ranch 1 Story	1095	1950	0.57	6,955	59,000	10/29/15	\$54
047	Ranch 1 Story	1264	1950	0.21	6,955	85,000	4/8/15	\$67
033	Ranch 1 Story	1930	1953	0.17	6,955	83,500	2/1/15	\$43
The subject divides the Full Cash Value by the square foot to derive at the								
MEDIAN DOLLAR PER SQUARE FOOT								

* **Assessor and Petitioner
Comparable**
207-24-039D \$54 /SF

Single Family Residence

.57 Acres of Land

1095 Square Feet of
Living Space

576 Square Foot
Detached Garage

Built In 1950

Sold 10/29/15 \$59,000



* **Assessor and Petitioner
Comparable**

207-24-047 \$67 /SF

Single Family Residence

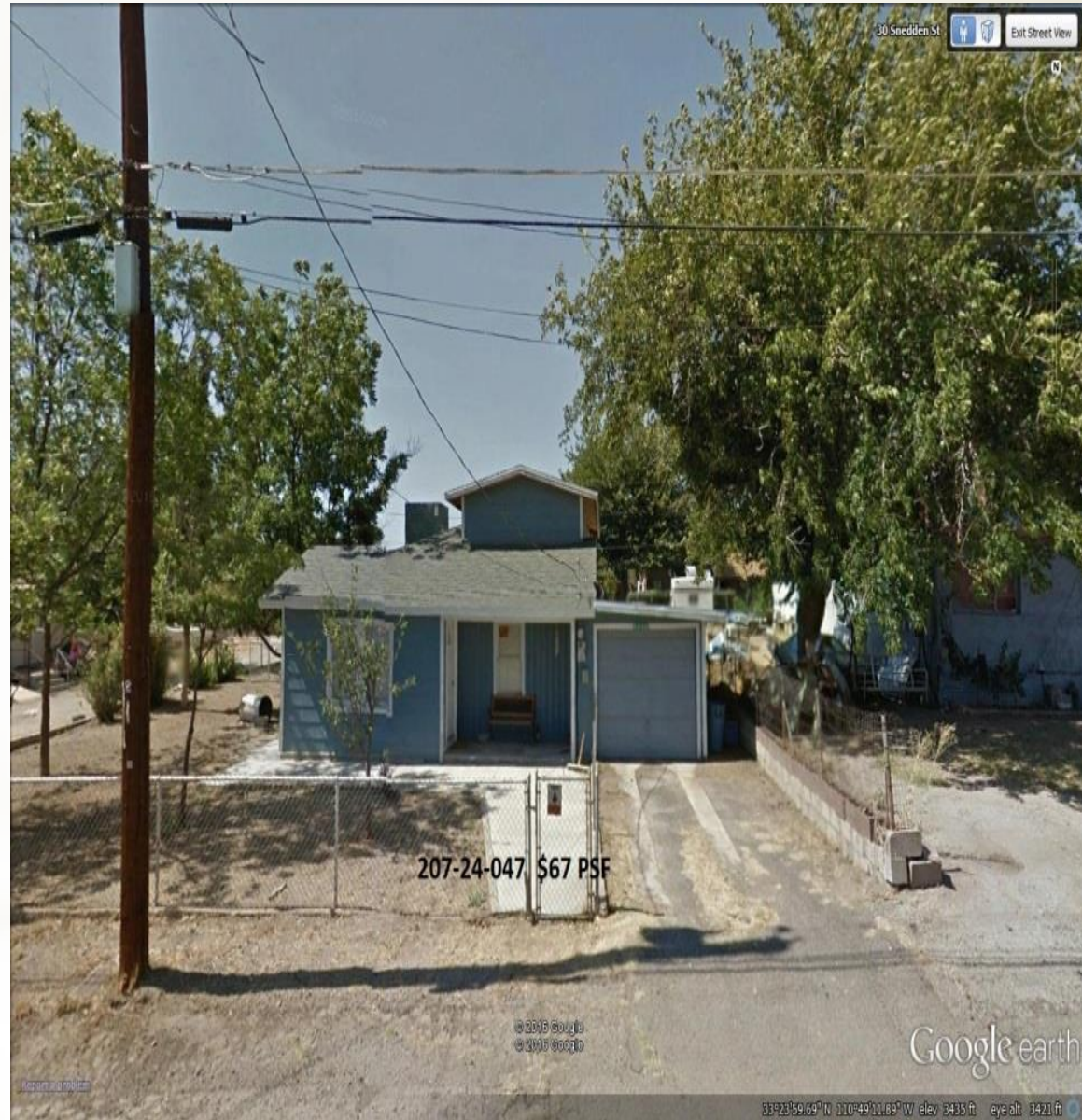
.21 Acres of Land

1264 Square Feet of
Living Space

240 Square Foot Attached
Garage

Built In 1950

Sold 4/8/15 \$85,000



* **Assessor Comparable**
207-29-033 \$43 /SF

Single Family Residence

.17 Acres of Land

1930 Square Feet of
Living Space

No Garage

Built In 1953

Sold 2/1/15 \$83,500



PETITIONER COST COMPARABLE

Petitioner provided three (3) cost comparable parcels that are not consistent with the appeal basis of Market Sales Approach...but let's look at them anyway.

Two of the cost comparable parcels have square footages less than half of the subject. Two are of a lower quality. None have a garage. They have a total median cost per Square foot of \$35. The Subject has a cost per square foot of \$39.

Even though they are not directly comparable to the subject, the Assessor has them valued equitable for the neighborhood.

COST APPROACH

COST COMPARABLE (NO SALE)

Parcel Number	Building Description	Building Square Foot	Building Construction Year	Quality	Building Value (RCNLD)	Dollar per Square Foot	
SUBJECT							
20724040	Ranch 1 Story	1931	1962	Average	75,293	\$39	Garage
COST COMPARABLES							
20724039C	Ranch 1 Story	1540	1970	Fair	54,331	\$35	No Garage
20724028	Ranch 1 Story	703	1915	Fair	20,696	\$29	No Garage
20724030	Ranch 1 Story	839	1945	Average	36,697	\$44	No Garage
MEDIAN DOLLAR PER SQUARE FOOT						\$35	

***NOTE:** Cost approach divides the cost value, less depreciation, of the building only, by the square footage to derive at the dollar per square foot.

* **Petitioner Cost
Comparable
207-24-39C \$35 /SF**

Single Family
Residence

1540 Square Feet of
Living Space

No Garage

Built In 1970



* **Petitioner Cost
Comparable
207-24-028 \$29 /SF**

Single Family Residence

703 Square Feet of
Living Space

No Garage

Built In 1915

NOT COMPARABLE



* **Petitioner Cost
Comparable
207-24-030 \$44 /SF**

Single Family Residence

839 Square Feet of
Living Space

No Garage

Built In 1945

NOT COMPARABLE



CONCLUSION

Petitioner appealed on a Market Sales Approach Basis. Petitioner provided two (2) comparable parcels that had current sales, both of which supports the Subject Full Cash \$ per square foot.

Assessor added an additional sale comparable that all total a median Full Cash \$ per square foot of \$54. The Subject parcel has a Full Cash \$ per square foot of \$43.

Subject parcel is valued equitably with similar parcels in the neighborhood.

